App F IX 4

Previous References (1941) File No 12-41

Serial Nos 24, 25, 26, 28

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos

Part B for June 42

SUBJECT

Account of materials used in works

To,

The Chairman, C D T Bd Lyppa
The Comptroller
The Chief Engineer
The President, Cantonment Bd Lyppa
L 12006-9/26 & 42
Sanctions the proposal

Mc 25 9 4

1717 (1)

General and Revenue Secretariat — File No. — of 1940-41 — [App F, III—2

Serial No

From the Chairman, C D P Bd, Mysore
No 208 — Dt 15-9-41
Requests orders of Govt to discontinue the present practice of maintaining the "Sales account" from 1-7-41 and permit the Trust Board to adopt the previous system of maintaining the materials as the account just as in the Public works Deptt
1) A resolution of the Board is necessary to revert to the old practice as recommended by the Chairman
2) The present practice of maintaining the "Sales account" was sanctioned by Govt in Go No L 38 78-80 Pol 54-34-24 Dt 5-12-34 on a resolution passed by the Board
3) Subd with a draft for appl
4) Forwarded unofficially with compliments to the Chief Engineer in response for favour of opinion

"J"

OFFICE OF THE CHIEF ENGINEER OF MYSORE
F 40223
25 X 41

(1010) Subd
Partly
Wms
17/41
25

By order
Transcribed by
for Secy to Govt
24/10 Law Secy

Mr Hrs
NOTE—Contn Sheet

PTO

By
27/10/41

WD 03967—GPB—5 000—30 8 41

File No 1717/1 of 194 | General and Revenue Secretariat

5 Returned with comments
The proposal may be accepted under the circumstances mentioned
6) It may however be observed that when the materials are treated as Sales to the contractors, the cost being recovered after paying inclusive rates to them, It is not clear how the necessity could have arisen to watch the Return of materials, as stated in the Chairman's letter

to Secy Law Dept) 11/11/41

7) Secy Law Dept The financial Secy may also be consulted

8) 'A' may be proceeded with by the Chairman on the Basis mentioned
9 This may be acclaimed for
A draft letter may be put up

10 Secy with a draft letter for approval
11 Financial Secy for information

Law Secy

no 365 / 10/11/41

SECY LAW DEPT · 15 NOV 1941 · GOVT OF MYSORE

A

B

C

2436 521

1717 / 6107 (2)

General and Revenue Secretariat — File No — of 1941/42 — [App F III—2

Serial No

To the Chairman, C I T Bd. Mysore
No L 4532 dt 28-11-41
Requests him to explain the matter in detail

From The Chairman, C I T Bd, Mysore
No 3198 dt 11-4-42
Furnishes information called for in this office letter No L 4532/28 11 41 (With reference to para 6 (A) supra of the note. The financial report may also be consulted. The Proposal to maintain Makhal at rate Rs 6 from 1 7 41 approved. May perhaps be sent in the first instance to the Chief Engineer for perusal and return if any in para 6 supra

Law Secy 7/5

Hm 5/5/42

Forwarded unofficially with Compliments to the Chief Engineer of Mysore for favour of perusal & return

Submitted
Br III 11/5

Notes on Main Sheet

Br III 2/6/42

PTO

Law Secy

SECY LAW DEPT 1 MAY 1942

OFFICE OF THE CHIEF ENGINEER OF MYSORE F CD No 2053 DATE 9-5-42

WD 04155—GPB—5p,000

File No 1 of 194 | General and Revenue Secretariat

Serial No

Seen and returned

23/5/42

CHIEF ENGINEER OF MYSORE

Law Secretary with compliments

9 CO 72-7
Rec 23/5/42

SECY LAW DEPT 4745 26 MAY 42 GOVT OF MYSORE

T R S /22-5 The Financial Secy may be Consulted if the proposal of the Chairman, Improvement Trust Board, Mysore to maintain the Mastrous at Rate account instead of debiting the cost of Mastrous to Sale account as at present may be approved The Chief Engineer has recommended the acceptance of the proposal

Law Secy 26/5/42

SECY 4768 29 MAY GOVT OF MYSORE

Fin Secy WJC

Accs 29/5/42

Fin

WORKS 72-3 29 MAY 1942

Draft for advice 1/6/42

AD 30/5/42

Sanction with a draft Go for appl

WJC 5/6

Maintaining Accounts - Trust Board Mysore (3)

General and Revenue Secretariat — File No 6107/42 of 1942-42 — [App F III—2

Serial No

The proposal made by the Chairman, City Improvement Trust Board, Mysore has been agreed to both by the Chief Engr & the Financial Secy

Draft for accepts for approval

Law Secy) 23/6/42

Member L&S) 19/6/42

Sec 23/6/42

Secy 23/6

Secy for 23/6/42

SECY L & V DEPT 1041 11 JUN 1942 GOVT OF MYSORE

OFFICE OF THE MINISTER FOR L S G & P H Dat 19 6 1942 No 7930

SECTION

26 To

The Chairman, C I T Board, Mysore
The Chief Engineer
The Comptroller
The Asst, City Improvement Board, Mysore

RO L/12006-9 Dt 26-6-42

Sanctions the proposal

26/6/42

NOTE—Contn sheet

WD 04155—GPB—55 000—23 10-41

File No	of 194	General and Revenue Secretariat
		Serial No

1717

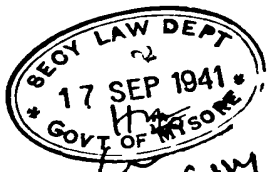
CITY IMPROVEMENT TRUST BOARD
MYSORE

No 708
1594

Dated 13th September 1941

From

B S RAGHAVENDRA RAO, Esq , M.A , (Hons),
Chairman, City Improvement Trust Board,
Mysore



H V Narayana Rao, Esq , B A , LL B ,
Secretary to the Government of His Highness
the Maharaja of Mysore, Law Department,
Bangalore

Sir,

Ref:- Account of materials used on works

I have the honour to state that prior to December 1934 all materials issued to works were being treated as at site till they were used on such works and finally adjusted in the accounts of works as in Public Works Divisions but as much difficulty was felt in bringing to account the unused materials it was suggested that the issue of materials might be treated as 'Sales' thereby necessitating the maintenance of a 'Sales Account' It was -- ordered in Government Order No L 3878-80/M1 54-34-24 dated 5th December 1934 that the system of maintaining the 'Sales Account' might be tried for a period of 3 years It may however be -- stated that although the period has expired renewal of sanction to the above procedure was not obtained although the same procedure was continued

This new practice has not improved our system of -- accounts as the Executive Subordinates in charge of works do not maintain any account of materials as the transaction is treated as a sale and it will be very difficult to watch returns of -- materials

There is always an advantage in maintaining 'Sales Account' in the 'C' Register in respect of materials issued but not charged to works instead of charging the materials to works once for all and depending on subordinates to submit accounts of unused materials to return them

I therefore request you to kindly obtain and communicate orders of Government to discontinue the present practice of -- maintaining the 'Sales Account' from 1st July 1941 and permit the Trust Board to adopt the previous system of maintaining materials at site account just as in the Public Works Department

Early orders are solicited

I have the honour to be,

Sir,

Your most obedient servant,

B Rama Chandra Rao

Chairman 13.9

HRS

x F G—1]

JT

Section ML
File No 12-41
Serial No 24

Diary No of letter replied to

No 45 32

To
The Chairman,
City I & T Bd, Mysore

General and Revenue Secretariat

( )

the *193*

Sir,

With reference to your letter No 708 Dy 15-9-1941 requesting orders of Govt to discontinue the present practice of maintaining the "Sales account" from 1-7-41 and to permit the Board to adopt the previous system of maintaining the the materials at site account just as in the P W Deptt, I am directed to observe that when the materials are treated as sales to the Contractors, the cost being recovered after Paying

Date of issue 28th Nov" 41

Signed by Mr G Ramachandra Rao

List of enclosures

Copied by 28/11

Examined by

WD 0563—GPB—30 000—6 1 39

inclusive rates to them,
it is not clear how the necessity
could have arisen to watch
the return of materials as
stated in your letter and
to request you to be so
good as to explain the matter
~~fully~~ in detail

I have etc

for Secretary to Govt
Law Deptt
17/11

17/x1

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No 14532 — Dated Bangalore 28th November 1941

FROM

The Secretary to the Government of His Highness the Maharaja of Mysore
Law Department.

To

The Chairman,
City Improvement Trust Board, Mysore

Sir,

With reference to your letter No.708 dated 15th September 1941, requesting orders of Government to discontinue the present practice of maintaining the "Sales account" from 1st July 1941 and to permit the Board to adopt the previous system of maintaining the materials at site account just as in the Public Works Department, I am directed to observe that when the materials are treated as sales to the contractors, the cost being recovered after paying inclusive rates to them, it is not clear how the necessity could arise to watch the return of materials as stated in your letter and to request you to be so good as to explain the matter in detail

I have the honour to be,
Sir,
Your most obedient servant,

(Draft) for Secretary to Government
Law Department

KDN/

6107/L

No 3198/1142

Office of the Chairman
City Improvement Trust Board Mysore.

Dated 10th April - *194*

ML 12-4

FROM

B S RAGHAVENDRA RAO Esq MA (Hons)
Chairman City Improvement Trust Board

SECY L & REV
GOVT OF MYSORE
13 APR 1942
MYSORE
L S G

H V Narayana Rao, Esq , B A , LL B ,
Secretary to the Government of His Highness
the Maharaja of Mysore, Law Department,
Bangalore

Sir,

With reference to your letter No L 4532 dated 28th November 1941 requesting to explain the necessity for reverting to the previous practice of maintaining the materials at site account instead of debiting the cost of materials to sales account as at present, I have the honour to state that though the materials ~~was~~ were treated as sales to Contractors, in actual practice the cost was not being recovered in cash from them The Contractors were paid only labour charges and the cost the materials shown as issues in the bills ~~were~~ was adjusted by debit to work and credit to sales account to which the cost of materials had been debited at the time of issue from stores As the issues from stores were in a number of cases more than the actual quantities made use of for works ~~that~~ there have been debit balances outstanding in the sales schedules for years As the issues were not treated as materials at site the subordinates have not rendered any accounts in respect of the surplus materials left over at site and much difficulty was experienced in tracing the items and fixing up responsibility for recovery The issues being as per estimates wherever the original estimate provided more materials than was required ~~and~~ the excess issues had to be recovered was difficult to watch them The whole trouble was due to not selling the materials for cash at time of issue

2 The system of debiting the cost of materials to sales account has therefore been discontinued with effect from 1st July 1941 and the cost is now debited direct to works under the suspense head 'Materials at site' as in Public Works Department and monthly returns from subordinates showing the un-used materials at site is insisted upon so that t

subordinate remains responsible for the final disposal of all the materials drawn by him for works

3 The maintenance of the materials at site account from 1st July 1941 may therefore be kindly approved

I have the honour to be,

Sir,
your most obedient servant,

B Rajaveendra B

Chairman

10/4

HRS

(1)

G R S App F VI—G 2]

SUBJECT

Abd

Diary No of letter replied to

Section Rl

File No 12—41

Serial No 26

General and Revenue Secretariat

( )

the *193*

Proceedings of the Government of His Highness the Maharaja of Mysore

Date of issue 26/6/42 193

Signed by Jyg RRao "J"

Read—GO NO L 3878-80/ML 54 34-24, D 5-12-34, sanctioning the temporarily for a Period of 3 years, the adoption of the procedure suggested by the Asst Comptroller for treating all issues of materials to the Contractors as "Sales", fixing them such rates as will include the cost of materials also & leaving the centage Charges in respect of such sales, the Value of materials being adjusted out of their bills etc,

2) the correspondence ending with Letter No 3198, D 10/5 April 1942, from the Chairma

May this be—

(i) printed ?

(ii) treated as a standing order ? made by the Govt Board

(iii) published in the Gazette English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette Kannada Part ?

~~Order thereon—~~

City Improvement Trust Board,
Mysore, stating that the new
procedure referred to in the
G.O. read above has not improved
the system of accounts in the
Trust Board as the Executive
subordinates in charge of works
do not maintain any
account of materials as the
transaction is treated as a "sale"
& it will be very difficult
to watch returns of materials
& that there is always an
advantage in maintaining
a "Suspense Account" in the
"C" Register in respect of
materials issued but not
Charged to works instead of
Charging the materials to works
once for all ~~depending on~~ at the
~~subordinates to submit~~
~~accounts of issued materials~~
~~to return them and~~

List of Enclosure

Copied by

Examined by

WD 0185—GPB—1 000—13 8 34

G R S App F G 3

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form*)

requesting sanction to discontinue the present practice of maintaining the "Sales Account" from 1-7-41 and to permit the Trust Board to adopt the previous system of maintaining the materials at site account just as in the C to D

~~Order No~~

3) Ltr No 738 Dy 25-5-42 from the Chief Engineer on the subject

Order No 12006-9

The proposal of the Chairman, C & T Board, Mysore is sanctioned

by 1/6

for Secy to Govt

~~W&L~~ Law Deptt

5/6

To The Chairman, C & T Bd, Mysore
The Chief Engineer ✓
The Comptroller ✓
Mysore, City Mysore

WD 03697—GPB—30 000—2 2 40